

MONTANA LEGISLATIVE HISTORY

Chapter 92 19 91

Bill H _____ S 15 Original bill & history C

H. Committee on Taxation

Hearing Date(s) Jan 11 ☒ C

Jan 18 ☒ C

_____ ☐ C

_____ ☐ C

Date Out Jan 18 ☒ C

S. Committee on Taxation

Hearing Date(s) Feb 01 ☒ C

Mar 02 ☒ C

_____ ☐ C

_____ ☐ C

Mar 02 ☒ C

Did this bill originate in an interim committee? ☐ Yes ☐ No

Committee _____

Report _____

SENATE FINAL STATUS

SB 16

3/11	2ND READING CONCURRED	94	3
3/12	3RD READING CONCURRED	94	3
	RETURNED TO SENATE		
3/15	SIGNED BY PRESIDENT		
3/16	SIGNED BY SPEAKER		
3/16	TRANSMITTED TO GOVERNOR		
3/20	SIGNED BY GOVERNOR		
	CHAPTER NUMBER 120		
	EFFECTIVE DATE: 3/20/91		

SB 15 INTRODUCED BY GAGE
EXEMPT FROM R.I.T. TAX INDIAN OIL AND GAS ROYALTIES

12/27	INTRODUCED		
12/28	REFERRED TO TAXATION		
12/28	FISCAL NOTE REQUESTED		
1/07	FIRST READING		
1/09	FISCAL NOTE RECEIVED		
1/10	FISCAL NOTE PRINTED		
1/11	HEARING		
1/19	COMMITTEE REPORT—BILL PASSED		
1/21	2ND READING PASSED AS AMENDED	47	0
1/22	3RD READING PASSED	48	0
	TRANSMITTED TO HOUSE		
1/23	FIRST READING		
1/23	REFERRED TO TAXATION		
2/01	HEARING		
3/07	COMMITTEE REPORT—BILL CONCURRED		
3/09	2ND READING CONCURRED	84	5
3/11	3RD READING CONCURRED	87	12
	RETURNED TO SENATE		
3/14	SIGNED BY PRESIDENT		
3/15	SIGNED BY SPEAKER		
3/15	TRANSMITTED TO GOVERNOR		
3/21	SIGNED BY GOVERNOR		
	CHAPTER NUMBER 92		
	EFFECTIVE DATE: 3/20/91		

SB 16 INTRODUCED BY GAGE
REVISE INSURANCE LAW—MOTOR SERVICE COMPANY LAW
BY REQUEST OF STATE AUDITOR

12/27	INTRODUCED		
12/28	REFERRED TO BUSINESS & INDUSTRY		
1/07	FIRST READING		
1/09	HEARING		
1/11	COMMITTEE REPORT—BILL PASSED AS AMENDED		
1/12	2ND READING PASSED	50	0
1/14	3RD READING PASSED	50	0
	TRANSMITTED TO HOUSE		
1/15	FIRST READING		
1/15	REFERRED TO BUSINESS & ECONOMIC DEVELOPMENT		
1/22	HEARING		
4/02	COMMITTEE REPORT—BILL CONCURRED		
4/05	2ND READING CONCURRED AS AMENDED	91	3
4/06	3RD READING CONCURRED	92	2
	RETURNED TO SENATE WITH AMENDMENTS		
4/17	2ND READING AMENDMENTS NOT CONCURRED	49	0
4/18	CONFERENCE COMMITTEE APPOINTED		
4/19	CONFERENCE COMMITTEE DISSOLVED		
4/19	FREE CONFERENCE COMMITTEE APPOINTED		
4/23	FREE CONFERENCE COMMITTEE REPORT NO. 1		
4/24	2ND READING FREE CONFERENCE COMMITTEE		
	REPORT NO. 1 ADOPTED	49	0
4/24	3RD READING FREE CONFERENCE COMMITTEE		

MINUTE
MONTANA SENATE
52nd LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: By Chairman Mike Halligan, on January 11, 1991,
at 8:00 a.m.

ROLL CALL

Members Present:

Mike Halligan, Chairman (D)
Dorothy Eck, Vice Chairman (D)
Steve Doherty (D)
Delwyn Gage (R)
John Harp (R)
Francis Koehnke (D)
Gene Thayer (R)
Thomas Towe (D)
Van Valkenburg (D)
Bill Yellowtail (D)

Members Excused:

Bob Brown (R)

Staff Present: Jeff Martin (Legislative Council).

Please Note: These are summary minutes. Testimony and
discussion are paraphrased and condensed.

Announcements/Discussion: None

HEARING ON SENATE BILL 15

Presentation and Opening Statement by Sponsor:

Senator Gage, District 5, sponsor of the bill, explained the oil and gas property operators do not have the authority to charge the resource indemnity trust taxes back to the royalty owners' share of the production once the production is taxed as there is no provision for taxing federal, state, or Indian trust royalties in Montana. This bill exempts those royalties from the RIT tax so that the operators do not have to pay the royalty owners' tax on otherwise exempt royalties. Royalties are currently exempt from severance tax, conservation tax, local government severance tax, and new production.

Proponents' Testimony

None

Opponents' Testimony:

None

Questions From Committee Members:

Senator Towe asked what the bill covers that is not covered in current law.

Senator Gage replied it covers all royalties on land owned by the federal government when the federal government owns the minerals and the production on the property. It covers royalties on state lands when the state owns the royalties; covers royalties to individual Indians where the royalties are held in trust by the United States government.

Senator Towe indicated that is already covered by the Indian tribe provision in the law.

Senator Gage pointed out that is tribal, this is individual Indian on or off the reservation.

Senator Towe asked why the operator cannot charge the RIT tax back to the federal government.

Senator Gage said it is his understanding that federal oil and gas royalties cannot be taxed by the state.

Senator Towe asked Jeff Martin to research that provision in the law for the next meeting.

Senator Yellowtail asked if there could be more detail in the fiscal note.

Chairman Halligan asked Norris Nichols to get that information from the Department of Revenue.

Closing by Sponsor:

Senator Gage closed.

ROLL CALL

SENATE TAXATION COMMITTEE

DATE 1/11/91

LEGISLATIVE SESSION

NAME	PRESENT	ABSENT	EXCUSED
SEN. HALLIGAN	X		
SEN. ECK	X		
SEN. BROWN			X
SEN. DOHERTY	X		
SEN. GAGE	X		
SEN. HARP	X		
SEN. KOEHNKE	X		
SEN. THAYER	X		
SEN. TOWE	X		
SEN. VAN VALKENBURG	X		
SEN. YELLOWTAIL	X		

Each day attach to minutes.

Dave Woodgerd, Chief Counsel, DOR, said the bill states "the officer whose duty it is". DOR drafted the language that way because if the person whose duty it is to collect the tax from the employees and turn it over to DOR does not fulfill that responsibility, that person should then be personally liable. If the Committee wishes to place a restriction in the bill, DOR would suggest using "willful" as used by the IRS under the internal revenue code. He felt that would be the best standard.

Senator Thayer expressed concern that a stockholder with no management control could be held liable for the manager's failure to comply even though he, in effect, is a silent partner. He felt the onus should be on the person running the business or corporation.

Senator Towe said he would accept Mr. Woodgerd's suggestion.

Senator Gage pointed out that an officer or employee would not be liable in the case where there is no withholding even though there should have been.

Senator Halligan asked Jeff to work with Mr. Woodgerd to draft amendments for the Committee's consideration.

EXECUTIVE ACTION ON SENATE BILL 15

Discussion:

Senator Gage presented to the Committee a copy of the information requested from the Department of Revenue regarding royalty payments (Exhibit #4).

Senator Towe said he is satisfied with the vigorous collection efforts of the Department of Revenue from the producers. He agreed that, in addition to Indian tribes, which are exempt, Indians under a trust status are also exempt. The United States cannot be taxed indirectly on their oil and gas.

Senator Halligan expressed concern about the fiscal note impact of \$81,000 per year.

Senator Gage pointed out the \$81,000 is coming out of the producers pocket. He said they are paying tax on oil they don't own. The general fund is not affected. Only the interest earning on the trust is affected as the trust has not reached \$100 million.

Recommendation and Vote:

Senator Gage moved Senate Bill 15 DO PASS. The motion carried unanimously.

EXECUTIVE ACTION ON SENATE BILL 26Discussion:

Senator Towe said his concern is that the provisions of 195 state that 25% of the collections of the coal tax trust was to be invested in Montana. He pointed out that, according to the Board of Investments representative, that amount has not been totally invested in Montana. When this issue arose in the past, the Board of Investments had been told to invest the money in certificates of deposit in Montana banks, if need be, to preserve the investment in Montana. Senator Towe proposed going back to the original base. Instead of 25% of the total trust fund, Senator Towe suggested going back to the original base. That could be accomplished by amending page 12, line 6, by striking the words "up to", on line 10, strike the words "endeavor to" and "up to", and insert "all revenue deposited after June 30, 1983," following "25% of". At the end of the paragraph, the following language should be inserted: "should such investments in Montana not be available, the Board shall invest the balance, up to 25% of all revenue deposited after June 30, 1983, in other Montana investments including Montana housing mortgages, SBA loans, commercial real estate loans, and Montana banks (certificates of deposit) even if it is necessary to reduce the interest rate or yield to do so".

Amendments, Discussion, and Votes:

Senator Towe made the motion to amend the bill on page 12, line 6 through the end of the paragraph as stated in the preceding discussion.

Senator Thayer said he was concerned that more Montana corporations are not seeking loans. He felt the general tax policy in Montana is at fault and discourages investment in new business opportunities in the state. He cautioned against forcing the Board of Investments to make the loans if good and safe loans are not available.

Senator Towe said he was not referring only to loans. His concern is that the entire 25% be invested in Montana, whether through loans, secondary mortgage markets, or in Montana banks.

ROLL CALL

SENATE TAXATION COMMITTEE

DATE 1/18/91

LEGISLATIVE SESSION

NAME	PRESENT	ABSENT	EXCUSED
SEN. HALLIGAN			
SEN. ECK	X		
SEN. BROWN	X		
SEN. DOHERTY	X		
SEN. GAGE	X		
SEN. HARP			X
SEN. KOEHNKE	X		
SEN. THAYER	X		
SEN. TOWE	X		
SEN. VAN VALKENBURG	X		
SEN. YELLOWTAIL	X		

Each day attach to minutes.

State of Montana

Stan Stephens, Governor

SENATE TAXATION

EXHIBIT NO. 4

DATE 1/18/91

BILL NO. SA 15



Department of Revenue

Denis Adams, Director

Room 455, Sam W. Mitchell Building

Helena, Montana 59620

January 17, 1991

To: Senate Tax Committee

From: Denis Adams, Director *Denis Adams*

Subject: Senate Bill 15 - Committee Question

The Committee requested to know how much of the royalty payments related to the Senate Bill 15 fiscal note would be paid by the federal government, state government, or Indians. It was not possible to determine in an efficient manner which category would pay the royalties. However, we have been able to break the royalty payments out by county and product type. This information is attached. In general some counties have more of one category of owner than others.

I hope this information is helpful.

FISCAL YEAR 1990 OIL SEVERANCE TAX

SCHEDULE OF GOVERNMENTAL ROYALTIES PER COUNTY

SOURCE: OIL SEVERANCE TAX SYSTEM COUNTY PRODUCTION TOTALS

COUNTY	GOVT. BBL's	GOVT. VALUE	COUNTY GOVT. PERC.	COUNTY FISCAL IMP. FY92	COUNTY FISCAL IMP. FY93
#####	#####	#####	#####	#####	#####
BIG HORN	8,255	\$111,397.93	1.0223%	\$770.89	\$643.17
BLAINE	19,834	\$293,465.61	2.4564%	\$1,852.20	\$1,545.32
CARBON	50,709	\$830,228.28	6.2801%	\$4,735.45	\$3,950.88
CARTER	3,955	\$65,533.16	0.4898%	\$369.34	\$308.15
DANIELS	788	\$14,001.83	0.0976%	\$73.59	\$61.40
DAWSON	36,956	\$655,364.18	4.5769%	\$3,451.13	\$2,879.35
FALLON	235,777	\$3,929,328.19	29.2001%	\$22,018.01	\$18,370.05
GARFIELD	1,886	\$32,517.95	0.2336%	\$176.12	\$146.94
GLACIER	57,393	\$1,016,560.69	7.1079%	\$5,359.64	\$4,471.65
GOLDEN VALLEY	400	\$6,546.47	0.0495%	\$37.35	\$31.17
HILL	0	\$0.00	0.0000%	\$0.00	\$0.00
LIBERTY	12,030	\$214,707.68	1.4899%	\$1,123.42	\$937.29
McCONE	0	\$0.00	0.0000%	\$0.00	\$0.00
MUSSELSHELL	11,441	\$195,341.92	1.4169%	\$1,068.42	\$891.40
PETROLEUM	3,825	\$63,880.21	0.4737%	\$357.20	\$298.02
PONDERA	8,168	\$141,957.49	1.0116%	\$762.77	\$636.39
POWDER RIVER	23,887	\$447,136.37	2.9583%	\$2,230.68	\$1,861.10
PRAIRIE	1,858	\$31,052.91	0.2301%	\$173.51	\$144.76
RICHLAND	62,865	\$1,106,290.02	7.7856%	\$5,870.64	\$4,897.99
ROOSEVELT	69,120	\$1,240,663.25	8.5602%	\$6,454.76	\$5,385.33
ROSEBUD	26,994	\$470,278.94	3.3431%	\$2,520.83	\$2,103.18
SHERIDAN	61,260	\$1,071,352.50	7.5868%	\$5,720.76	\$4,772.94
TETON	486	\$8,504.51	0.0602%	\$45.39	\$37.87
TOOLE	24,348	\$435,603.37	3.0154%	\$2,273.74	\$1,897.02
VALLEY	31,220	\$495,164.32	3.8665%	\$2,915.48	\$2,432.44
WIBAUX	53,661	\$901,269.76	6.6457%	\$5,011.13	\$4,180.88
YELLOWSTONE	338	\$5,709.30	0.0419%	\$31.56	\$26.33
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	807,454	\$13,783,856.85	100.0000%	\$75,404.00	\$62,911.00
=====	=====	=====	=====	=====	=====

FISCAL YEAR 1990 GAS SEVERANCE TAX
 SCHEDULE OF GOVERNMENTAL ROYALTIES PER COUNTY
 SOURCE: GAS SEVERANCE TAX SYSTEM COUNTY PRODUCTION TOTALS

COUNTY	GOVT. MCF'S	GOVT. VALUE	COUNTY GOVT. PERC.	COUNTY FISCAL IMP. FY 92	COUNTY FISCAL IMP. FY 93
BLAINE	401,372	\$688,500.90	19.1849%	\$3,048.68	\$3,530.79
CARBON	34,984	\$50,686.60	1.4124%	\$224.44	\$259.93
CHOUTEAU	29,204	\$39,231.68	1.0932%	\$173.72	\$201.19
CUSTER	1,133	\$3,163.43	0.0881%	\$14.01	\$16.22
DAWSON	0	\$0.00	0.0000%	\$0.00	\$0.00
FALLON	55,665	\$139,229.64	3.8796%	\$616.51	\$714.00
FERGUS	15,802	\$25,766.22	0.7180%	\$114.09	\$132.14
GLACIER	125,965	\$175,557.94	4.8919%	\$777.37	\$900.30
GOLDEN VALLEY	1,483	\$1,803.08	0.0502%	\$7.98	\$9.25
HILL	182,409	\$324,527.41	9.0429%	\$1,437.00	\$1,664.25
LIBERTY	36,788	\$48,777.71	1.3592%	\$215.99	\$250.14
PHILLIPS	569,429	\$1,684,684.94	46.9434%	\$7,459.77	\$8,639.46
PONDERA	10,263	\$14,318.07	0.3990%	\$63.40	\$73.43
RICHLAND	18,265	\$19,526.16	0.5441%	\$86.46	\$100.13
ROOSEVELT	4,365	\$1,796.07	0.0500%	\$7.95	\$9.21
SHERIDAN	13,504	\$11,101.13	0.3093%	\$49.16	\$56.93
STILLWATER	15,858	\$23,174.37	0.6457%	\$102.62	\$118.84
TETON	11,287	\$9,489.92	0.2644%	\$42.02	\$48.67
TOOLE	207,065	\$274,956.16	7.6616%	\$1,217.50	\$1,410.04
VALLEY	19,533	\$52,468.16	1.4620%	\$232.33	\$269.07
=====					
	1,754,374	\$3,588,759.59	100.0000%	\$15,891.00	\$18,404.00
=====					

SENATE STANDING COMMITTEE REPORT

Page 1 of 1
January 18, 1991

MR. PRESIDENT:

We, your committee on Taxation having had under consideration Senate Bill No. 15 (first reading copy -- white), respectfully report that Senate Bill No. 15 do pass.

Signed: _____

Mike Halligan, Chairman

JAI 1-18-91 11:50
And. Coord.

LR 1-18-91 11:50
Sec. of Senate

F.H. "Buck" Boles, Montana Chamber of Commerce, objected to the selective sales tax approach of HB 394. Tax reform is needed in the state, but this is not the way to do it. The Legislature has the responsibility to tax. This would be given over to a local community, then the minority group is taxed by the majority. Imposing taxes is the responsibility of the Legislature not the local governments.

Jim Tweedt, Great Falls Hotel/Motel Association, stated the Association has opposed all local option taxes in that it pits one city against the other. It is an unfair advantage in the competitive bidding process. The language in HB 394 targets Great Falls to impose a local bed tax to fund the renovation of their fairgrounds. This is an attempt to levy a tax on 25 - 40 motel owners and operators rather than a broader segment of the users and beneficiaries of this facility.

Rick McCamby, Great Falls Hotel\Motel Association, went on record in opposition to HB 394. If there is going to be a local option tax, it should be broad based to make it fair.

Bill Murray, Great Falls Hotel\Motel Association, went on record in opposition to HB 394.

Bonnie Tippy, Montana Innkeepers Association, stated proponents of this legislation talk about West Yellowstone. West Yellowstone has a sales tax, it is not just a lodging facility use tax. It is not a fair comparison to make when what we are seeking to do is impose a tax on lodging facilities only.

Questions From Committee Members: None

Closing by Sponsor:

REP. NISBET said it is ironic that he is carrying HB 394 as his family was involved in the hotel industry. The motel owners are not the people who would pay these taxes, they are passed on to the people who rent the rooms. HB 394 limits the use of the revenues raised and he urged the committee's support.

HEARING ON SB 15

An act exempting from the resource indemnity trust tax oil and gas royalties received by the United States as trustee for individual Indians, the United States, and Montana.

Presentation and Opening Statement by Sponsor:

SEN. GAGE, Senate District 5, Cut Bank, said SB 15 was the result of confusion in the payment of the RITT. The production tax which is placed on oil and gas exempt non taxable revenue. Federal, state, municipal, and county property are nontaxable. The federal government now says we cannot tax trust property of Indians. SB 15 states that U.S royalties, state royalties, and county or municipal royalties are not subject to tax as far as

the RITT is concerned. We are relieving the burden on the people paying the taxes on property they do not own.

Proponents' Testimony:

Doug Abelin, Northern Montana Oil and Gas Association, urged the committee's support.

Janelle Fallan, Montana Petroleum Association, said SB 15 adds a housekeeping measure to clean up something that should not have been in place at all. She urged the committee's support.

Opponents' Testimony: None

Questions From Committee Members:

REP. RANEY asked SEN. GAGE if the present way we are collecting the tax is illegal or unfair. SEN. GAGE says he doesn't know about the legality, but the case can be made that we are taxing the value of the product regardless of who owns it. The older oil and gas leases gave the royalty owner the opportunity to receive his royalty in-kind. REP. RANEY asked if there is \$90,000 in trust money lost who will be the recipient. SEN. GAGE said the oil and gas operator has been paying it; and the local government won't be the beneficiaries of the bill.

REP. McCAFFREE asked if the bill should pass would the state still have the obligation to pay back. SEN. GAGE said the bill has nothing to do with the state's obligation as far as permitting, overseeing, or environmental issues. It is a tax to the consumer.

Closing by Sponsor:

SEN GAGE stated there was a small amendment in the Senate which added county or municipal government. These are also exempt entities. SB 15 is a measure of putting the RITT in the same structure with regard to taxation and recovering those taxes as other tax measures in the state.

HEARING ON HB 332

An act to provide a personal income tax credit equal to 20 percent of the interest paid on student loans.

Presentation and Opening Statement by Sponsor:

REP. KADAS, House District 55, Missoula, stated two years ago he was confronted by a constituent who is currently attending medical school. He stated that he will have a \$40,000 to \$50,000 debt by the time he gets done. He would like to practice in Montana, but he cannot make enough money to pay off those kinds of loans. We constantly hear how we are exporting our children for the state particularly the best and brightest. This is a way

meet this standard. REP. REAM said the pellet stoves have forced air and is a system that does stay within the standards over the life of the stove.

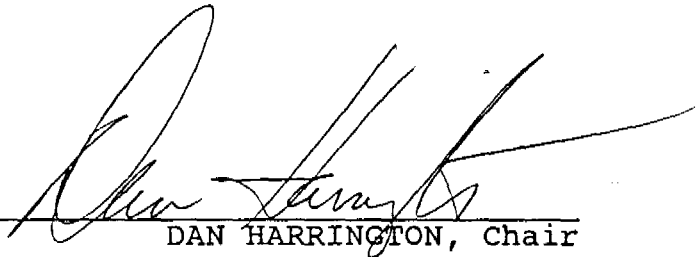
Vote: Motion that HB 338 Do Pas As Amended carried 19 to 2 by voice vote with REPS. ELLIOTT and McCAFFREE voting no.

Announcements:

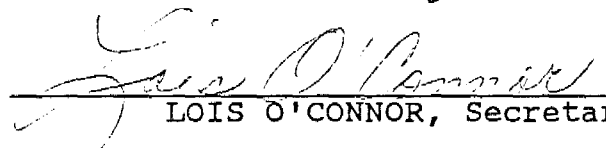
CHAIR HARRINGTON sent SB 15 to the Income/Severance Tax Subcommittee. REP. RANEY said he would like the DOR to explain to the subcommittee exactly what royalties are, how they are collected, how the RITT applies to local governments, and why we tax some and not tax others.

ADJOURNMENT

Adjournment: 11:15 a.m.



DAN HARRINGTON, Chair



LOIS O'CONNOR, Secretary

DH/lo

HOUSE OF REPRESENTATIVES

TAXATION COMMITTEE

ROLL CALL

DATE 2/1/91

NAME	PRESENT	ABSENT	EXCUSED
REP. DAN HARRINGTON	✓		
REP. BEN COHEN, VICE-CHAIRMAN			✓
REP. BOB REAM, VICE-CHAIRMAN	✓	X	
REP. ED DOLEZAL	✓		
REP. JIM ELLIOTT	✓	X	
REP. ORVAL ELLISON	✓		
REP. RUSSELL FAGG	✓		
REP. MIKE FOSTER	✓		
REP. BOB GILBERT	✓		
REP. MARIAN HANSON			X Excused
REP. DAVID HOFFMAN	✓		
REP. JIM MADISON	✓		
REP. ED MCCAFFREE	✓		
REP. BEA MCCARTHY	✓		
REP. TOM NELSON	✓		
REP. MARK O'KEEFE	✓	X	
REP. BOB RANEY	✓	X	
REP. TED SCHYE	✓		
REP. BARRY "SPOOK" STANG	✓		
REP. FRED THOMAS		X	✓ Came late.
REP. DAVE WANZENRIED	✓		

HOUSE OF REPRESENTATIVES
VISITOR'S REGISTER

Taxation

COMMITTEE

BILL NO. SB 15

DATE 2/1/91

SPONSOR(S)

SEN. GAGE

PLEASE PRINT

PLEASE PRINT

PLEASE PRINT

NAME AND ADDRESS	REPRESENTING	SUPPORT	OPPOSE
Janelle Fallan	Mt Petroleum	✓	
Doug Abehin	N.M.T. O.L & GAS Assoc	✓	

PLEASE LEAVE PREPARED TESTIMONY WITH SECRETARY. WITNESS STATEMENT FORMS
ARE AVAILABLE IF YOU CARE TO SUBMIT WRITTEN TESTIMONY.

EXECUTIVE ACTION ON HB 447

Motion/Vote: REP. ELLIOTT MOVED HB 447 BE TABLED. Motion carried 17 to 4 with REPS. FAGG, THOMAS, GILBERT, and NELSON voting no.

EXECUTIVE ACTION ON SB 15

Motion/Vote: REP. ELLIOTT MOVED SB 15 BE CONCURRED IN. Motion carried 16 to 5 with REPS. O'KEEFE, MADISON, RANEY, WANZENRIED, and McCAFFREE voting no. REP. GILBERT will carry SB 15.

EXECUTIVE ACTION ON HB 332

Motion/Vote: REP. THOMAS MOVED HB 332 BE TABLED. Motion carried 18 to 3 with REPS. O'KEEFE, WANZENRIED, and McCAFFREE voting no.

EXECUTIVE ACTION ON HB 558

Motion: REP. O'KEEFE MOVED HB 558 DO PASS.

Motion: REP. O'KEEFE moved to amend HB 558.

Discussion:

Lee Heiman, Legislative Council, explained the amendments.
EXHIBIT 18

Vote: Motion on the amendments carried unanimously.

Motion/Vote: CHAIR HARRINGTON MADE A SUBSTITUTE MOTION THAT HB 558 DO PASS AS AMENDED. Motion carried unanimously.

EXECUTIVE ACTION ON SB 202

Motion/Vote: REP. RANEY MOVED SB 202 BE CONCURRED IN. Motion carried unanimously on a voice vote. CHAIR HARRINGTON will carry SB 202.

EXECUTIVE ACTION ON HB 282

Motion: REP. O'KEEFE MOVED HB 282 DO PASS.

Motion: REP. O'KEEFE moved to amend HB 282. EXHIBIT 19

Vote: Motion on the amendments carried unanimously.

Motion/Vote: CHAIR HARRINGTON MADE A SUBSTITUTE MOTION THAT HB 282 DO PASS AS AMENDED. Motion carried unanimously on a voice vote.

HOUSE OF REPRESENTATIVES

TAXATION COMMITTEE

ROLL CALL

DATE 3/7/91

NAME	PRESENT	ABSENT	EXCUSED
REP. DAN HARRINGTON	✓		
REP. BEN COHEN, VICE-CHAIRMAN	✓		
REP. BOB REAM, VICE-CHAIRMAN	✓		
REP. ED DOLEZAL	✓		
REP. JIM ELLIOTT	✓		
REP. ORVAL ELLISON	✓		
REP. RUSSELL FAGG	✓		
REP. MIKE FOSTER	✓		
REP. BOB GILBERT	✓		
REP. MARIAN HANSON	✓		
REP. DAVID HOFFMAN <i>Hanson</i>	✓		
REP. JIM MADISON	✓		
REP. ED MCCAFFREE	✓		
REP. BEA MCCARTHY	✓		
REP. TOM NELSON	✓		
REP. MARK O'KEEFE	✓		
REP. BOB RANEY	✓		
REP. TED SCHYE	✓		
REP. BARRY "SPOOK" STANG	✓		
REP. FRED THOMAS	✓		
REP. DAVE WANZENRIED	✓		

HOUSE STANDING COMMITTEE REPORT

March 7, 1991

Page 1 of 1

Mr. Speaker: We, the committee on Taxation report that Senate Bill 15 (third reading copy -- blue) be concurred in.

Signed: [Signature]
Dan Harrington, Chairman

Carried by: Rep. GILBERT